

Amendments to House Bill No. 658
Reference Copy

SENATE TAXATION

EXHIBIT NO.

2

DATE

4.24.09

BILL NO.

HB658

Requested by Senator Jeff Essmann

For the Senate Free Conference Committee

Prepared by Lee Heiman
April 24, 2009 (10:53am)

1. Page 10, line 10.

Strike: "DEDICATED ROADS"

Insert: "Roads"

Following: "PARKS."

Insert: "(1)"

Strike: "LAND DEDICATED"

Insert: "As provided in this section, land that consists of tracts of record whose use is limited by the terms of a restrictive covenant or a recorded document or that was dedicated pursuant to Title 76, chapter 3,"

Strike: "TO"

Insert: "for"

2. Page 10, line 11.

Strike: "PURSUANT TO TITLE 76, CHAPTER 3,"

3. Page 10, line 12.

Insert: "(2) To qualify for an exemption under this section:

(a) park land must be open and accessible to the general public but may be subject to the same type of operational control customarily exercised by local governments over public parks, such as limitations on hours of use;

(b) roadways must be open and accessible to the general public and at least 20% of the lots served by the roadway must have residential improvements.

(3) (a) For the purposes of this section, property does not qualify as park land or a roadway if it is granted pursuant to an easement.

(b) Park land is a recorded tract of open land for recreational use and may include open space under Title 76, chapter 3, but in the case of open space, the exempted acreage may not exceed the minimum amount required for the purposes of development.

(4) To receive an exemption under this section, the owner of the land shall apply to the department on forms specified by the department. The applicant shall provide with the application a legal description of the land for which the exemption is sought and a copy of the documentation limiting the use of the land for park purposes or as a roadway."